

12-440 Office of Revenue

The mission of the Office of Revenue is to serve the citizens of Louisiana by efficiently administering the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Office of Revenue's integrity and fairness.

The Office of Revenue has pledged the following commitments as its overall goals pursuit of its mission:

1. **Commitment to High Standards of Service.** The department is committed to raising the standards of tax administration by providing professional, courteous, accurate and efficient service to taxpayers as they try to comply with the state's tax laws.
2. **Commitment to Assisting Taxpayers.** The department will improve its efforts to educate and inform taxpayers of their responsibilities to file and pay tax obligations in a timely manner. Assistance will be given to facilitate easy and accurate reporting. The department will also utilize more effectively its resources to provide a greater depth and breadth of services by striving to modernize and enhance its tax administration system.
3. **Commitment to Fair and Impartial Administration and Enforcement.** The department is committed to administering the tax laws of the state fairly, equitably and impartially, without regard to taxpayers' status, wealth, political affiliation, race, color, creed or disability. In pursuit of fair tax administration for all taxpayers, the department will identify and actively pursue those who do not voluntarily comply with their tax reporting and payment responsibilities. Furthermore, the department will exhibit honesty and integrity in all dealings with taxpayers and avoid any situation or action that could result in the slightest perception of unfair practices or questionable behavior.
4. **Commitment to Flexibility and Effectiveness in Serving Taxpayers.** Flexibility is essential to accommodate today's rapidly changing world. Taxpayers expect greater efficiency and responsiveness from government. Budgetary and efficiency considerations, as well as expectations from executive, legislative and judicial branches of government, also demand quicker and more accurate data and research. In addition, the need to interact effectively with federal, state and local government entities is becoming increasingly important.
5. **Commitment to Employees and Services They Provide.** The department recognizes that its employees are its greatest asset and that they should be encouraged and empowered to use their creativity and resourcefulness in fulfilling the department's mission. Employees must be dedicated to working individually and as a team to satisfy fully the service needs of Louisiana taxpayers. Only through teamwork, training and education can staff ensure adequate response and efficient delivery of services.

The Office of Revenue is responsible for the fair and equitable administration of the state's tax laws. This agency provides taxpayer assistance, uniform enforcement of the tax code, and efficient collection of the major tax revenues for the State of Louisiana.

The Office of Revenue has three programs: Tax Collection, Alcohol and Tobacco Control and Charitable Gaming. The Public Administrators Program was abolished in FY 2000-2001.

The Department of Revenue is comprised of two (2) budget units: Office of Revenue and Louisiana Tax Commission. Each budget unit completes a separate strategic plan and operational plan.

BUDGET SUMMARY

	ACTUAL 1999- 2000	ACT 11 2000 - 2001	EXISTING 2000 - 2001	CONTINUATION 2001 - 2002	RECOMMENDED 2001 - 2002	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$29,819,467	\$14,469,627	\$14,469,627	\$25,980,331	\$23,209,173	\$8,739,546
STATE GENERAL FUND BY:						
Interagency Transfers	335,796	240,137	407,847	396,183	283,109	(124,738)
Fees & Self-gen. Revenues	38,378,353	56,638,814	58,008,658	41,884,952	45,134,014	(12,874,644)
Statutory Dedications	50,000	50,000	50,000	50,000	50,000	0
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	133,799	50,000	274,000	252,000	252,000	(22,000)
TOTAL MEANS OF FINANCING	\$68,717,415	\$71,448,578	\$73,210,132	\$68,563,466	\$68,928,296	(\$4,281,836)
EXPENDITURES & REQUEST:						
Tax Collection	\$63,463,378	\$65,795,067	\$67,079,222	\$63,495,335	\$63,532,162	(\$3,547,060)
Public Administrators	40,242	0	0	0	0	0
Alcohol and Tobacco Control	4,278,495	3,667,743	4,064,592	3,913,358	4,268,216	203,624
Office of Charitable Gaming	935,300	1,985,768	2,066,318	1,154,773	1,127,918	(938,400)
TOTAL EXPENDITURES AND REQUEST	\$68,717,415	\$71,448,578	\$73,210,132	\$68,563,466	\$68,928,296	(\$4,281,836)
AUTHORIZED FULL-TIME EQUIVALENTS: Classified	1,006	974	974	974	974	0
Unclassified	11	10	10	10	10	0
TOTAL	1,017	984	984	984	984	0

This agency does not have short-term debt, including Lease Purchase agreements for Fiscal Year 2001-2002.

In addition to the above recommended appropriation, \$20,697 will be paid in Fiscal Year 2001-2002 for long-term debt incurred on behalf of this agency from the previous sale of bonds. Total long-term debt service payments for the state for Fiscal Year 2001-2002 are reflected in the Governor's Executive Budget Supporting Document in Non-Appropriated Requirements, Schedule 22-922.

This agency's recommended appropriation also includes the following amount by means of financing for payments on the unfunded accrued liability of the Louisiana State Employees' Retirement System in accordance with the provisions of Article X, Section 29 of the Constitution of Louisiana:

State General Fund (Direct)	\$2,045,185
State General Fund by:	
Fees & Self-gen. Revenues	203,306
Total	\$2,248,491